

# BYLAW NO. 1136/2018

## *The Tax Penalty Bylaw*

**Being a Bylaw of the Village of Delburne, in the Province of Alberta,  
to authorize and impose a penalty for the non-payment of  
property taxes in the current year and other years.**

WHEREAS, the Council of the Village of Delburne deem it in the best interest of the Village of Delburne to impose certain penalties on all current taxes paid late in the year of imposition of said taxation, and on all arrears of taxes outstanding after December 31 of the year in which it is imposed;

AND WHEREAS the Municipal Council of the Village of Delburne is provided authority under, and pursuant to the Municipal Government Act, R.S.A., 2000, Chapter M-26, and amendments thereto, wherein the Municipal Council may pass a bylaw authorizing penalties on current taxes and arrears;

NOW THEREFORE the Municipal Council of the Village of Delburne in the Province of Alberta, duly assembled, ENACTS AS FOLLOWS:

1. Title:  
This bylaw shall be known, and may be cited, as the "**Tax Penalty Bylaw**".
2. Current Taxes:
  - a. Current Taxes Payable are those municipal property taxes that are due and payable for current year, as at January 1 of that year, but are only subject to penalty after June 30 of the current year.
  - b. Current Taxes Payable shall include local improvement charges, special taxes or installments, and any fees, unpaid fines, and/or charges added to the property tax roll.
3. Penalties Upon Current Taxes:  
A penalty, equal to fifteen percent (15%) of the outstanding current taxes will be applied and added to the outstanding amount of all property taxes remaining unpaid as at June 30 of the current year.
4. Penalties Upon Taxes in Arrears:  
In the event any outstanding balance is not paid on or before December 31 in any year, there shall be added a penalty of ten per cent (10%) on January 1 of the following year.
5. Penalties and Fines Imposed:  
Any penalty and/or fine imposed in accordance with this bylaw shall be added to and collected as part of the property taxes of the Village of Delburne.
6. Bylaw Effective Date:  
This bylaw shall come into effect upon its passing.
7. Bylaw No. 1084 - 2012 Rescinded:  
Bylaws 1084/2012 and 1093/2012 shall be rescinded.



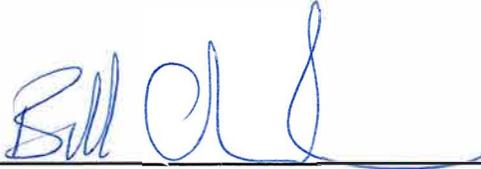
**Village of Delburne - Bylaw 1136/2018**

---

FIRST READING of Bylaw No. 1136/2018 granted this 23<sup>rd</sup> day of January, 2018.

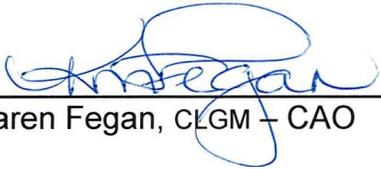
SECOND READING of Bylaw No.1136/2018 as amended granted this 27<sup>th</sup> day of February, 2018.

THIRD AND FINAL READING of Bylaw No.1136/2018 as amended granted this 27<sup>th</sup> day of February, 2018.



---

Bill Chandler - Mayor



---

Karen Fegan, CLGM – CAO